

Hearing Date and Time: January 25, 2008 at 10:00 a.m.

Response Date and Time: January 18, 2008 at 4:00 p.m.

BENESCH FRIEDLANDER COPLAN &  
ARONOFF LLP  
Stuart A. Laven, Jr. (SL-9838)  
Christopher P. Reuscher  
David M. Neumann  
2300 BP Tower  
200 Public Square  
Cleveland, OH 44114-2378  
(216) 363-4500

Attorneys for CF Special Situation Fund I, L.P.

UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK

---

IN RE:

Chapter 11

DELPHI CORPORATION, et. al.,

Case No. 05-44481 (RDD)

Debtors.

(Jointly Administered)

---

**RESPONSE OF CF SPECIAL SITUATION FUND I, L.P. TO DEBTORS'  
TWENTY-FOURTH OMNIBUS OBJECTION PURSUANT TO 11 U.S.C. 502(b)  
AND FED. R. BANKR. P. 2007 TO (A) DUPLICATE OR AMENDED CLAIMS,  
(B) CLAIMS NOT REFLECTED ON DEBTORS' BOOKS AND RECORDS,  
(C) UNTIMELY CLAIMS, AND (D) CLAIMS SUBJECT TO MODIFICATION,  
MODIFIED CLAIMS ASSERTING RECLAMATION, AND CLAIM SUBJECT  
TO MODIFICATION THAT IS SUBJECT TO PRIOR ORDER**

Claimant:	CF Special Situation Fund I, L.P.
Claim No:	11777
Date Claim Filed:	July 27, 2006
Asserted Claim Amount:	\$516,441.65
Basis For Debtor's Objection:	Modified Claim (Exhibit D-1)
Debtor's Proposed Treatment of Claim:	Unsecured Allowed: \$194,475.66

For its response (“Response”) to the Debtors’ Twenty-Fourth Omnibus Claims Objection (the “Twenty-Fourth Omnibus Claims Objection”) to its Claim No. 11777 (the “Disputed Claim”), CF Special Situation Fund I, L.P. (“CF”) states as follows:

### **BACKGROUND**

1. For several years prepetition, Park-Ohio Products, Inc. (“Park-Ohio”) supplied Delphi Corp. and various of its affiliates and divisions (collectively, “Delphi”) with components for a number of Delphi’s auto parts programs.

2. In the course of supplying Delphi with components, Park-Ohio extended Delphi credit on ordinary trade credit terms. As of the date of the commencement of Delphi’s chapter 11 cases, various obligations of Delphi to Park-Ohio remained unpaid.

3. In or about June 2006, Park-Ohio assigned certain of Delphi’s outstanding obligations to Park Ohio to CF. Following the Assignment, on or about July 27, 2006, CF filed a proof of claim evidencing its Disputed Claim against Delphi pursuant to these assigned obligations.

4. In or about October 2006, in response to a request by Delphi, Park-Ohio delivered substantial and voluminous documentation supporting and evidencing the Disputed Claim. The invoices and delivery documents provided to Delphi are summarized on Exhibit A hereto.

### **RESPONSE**

5. In the Twenty-Fourth Omnibus Objection, the Debtors object to the Disputed Claim as follows:

<b>Claimant</b>	<b>Claim No.</b>	<b>Asserted Amount</b>	<b>Proposed Allowed Amount per Objection</b>	<b>Stated Basis for Objection</b>
CF Special Situation Fund I, L.P.	11777	\$516,441.65	Unsecured Allowed: \$194,475.66	Modified Claim (Exhibit D-1)

For the reasons set forth more fully below, CF disputes the Debtors' proposed treatment of the Disputed Claim and requests that the Court overrule the Twenty-Fourth Omnibus Objection.

**The Debtors' Have Failed to Meet Their Burden of Proof**

6. The Twenty-Fourth Omnibus Objection fails to meet the Debtors' burden in challenging the proof of claim CF filed in respect of the Disputed Claim, which proof of claim is prima facie evidence of the Disputed Claim pursuant to Bankruptcy Rule 3001(f).

7. A timely and properly filed proof of claim constitutes prima facie evidence of the claim's validity and amount. *See* Fed. R. Bankr. P. 3001(f); *see also McGee v. O'Connor (In re O'Connor)*, 153 F.3d 258, 260-261 (5th Cir. 1998); *In re Mid-Am. Waste Sys., Inc.*, 284 B.R. 53, 65 (Bankr. D. Del. 2002) ("A claimant filing a proof of claim must allege facts sufficient to support a legal basis for the claim. If the assertions in the filed claim meet this standard of sufficiency, the claim is prima facie valid pursuant to Fed. R. Bankr. P. 3001(f).").

8. A party objecting to a timely and properly filed proof of claim bears the initial burden of presenting "enough evidence to overcome the prima facie effect of the claim." *O'Connor*, 153 F.3d at 261; *In re Mid-Am. Waste Sys., Inc.*, 284 B.R. at 65. The objector must "produce evidence tending to defeat the claim that is of a probative force equal to that of the creditor's proof of claim." *See In re Simmons*, 765 F.2d 547, 552 (5th Cir. 1985); *In re Alleghany Int'l, Inc.*, 954 F.2d 167, 173 (3d Cir. 1992) (objector must present evidence that is "equal in force" to the prima facie evidence supporting the claim).

9. By merely demanding that the Disputed Claim be disallowed, in part, the Debtors have not met their burden of presenting “enough evidence” to overcome the presumptive validity of the Disputed Claim. For these reasons, this Court should overrule the Twenty-Fourth Omnibus Objection as to the Disputed Claim.

**Park-Ohio Has Already Supplied Documentation of the Disputed Claim**

10. The amount and validity of the Disputed Claim is supported by invoices and other documents Park-Ohio has already delivered to Delphi, and which CF will proffer in support of the Disputed Claim at or in advance of an evidentiary hearing thereon in accordance with further orders of the Court. Thus, CF has sustained and will further sustain its minimal burden under Bankruptcy Code sections 501 and 502 and Bankruptcy Rules 3001 and 3003.

11. In light of Park-Ohio’s prior delivery of voluminous documentary support for the Disputed Claim, CF requests that the Court relieve CF of the requirement in the Claims Objection Procedures Order<sup>1</sup> that supporting documents be attached to this Response (to the extent, if at all, such requirement remains applicable to CF under the circumstances; CF submits that such requirement is not applicable). CF requests that any further document exchanges be conducted pursuant to formal discovery under the applicable Federal Rules of Civil Procedure.

**RESERVATION OF RIGHTS**

12. CF reserves all of its rights, claims, counterclaims, defenses and remedies under the Bankruptcy Code and other applicable law.

---

<sup>1</sup> As such term is defined in the Twenty-Fourth Omnibus Objection.

WHEREFORE, CF respectfully requests that the Court overrule the Twenty-Fourth Omnibus Objection as to the Disputed Claim and grant CF such other relief as the Court deems just and proper.

Dated: Cleveland, OH  
January 17, 2008

Respectfully submitted,

/s/ Stuart A. Laven, Jr.  
Stuart A. Laven, Jr.  
BENESCH FRIEDLANDER COPLAN &  
ARONOFF LLP  
Stuart A. Laven, Jr. (SL-9838)  
Christopher P. Reuscher  
David M. Neumann  
2300 BP Tower  
200 Public Square  
Cleveland, OH 44114-2378  
(216) 363-4500  
[slaven@bfca.com](mailto:slaven@bfca.com)  
[creuscher@bfca.com](mailto:creuscher@bfca.com)  
[dneumann@bfca.com](mailto:dneumann@bfca.com)

Attorneys for CF Special Situation Fund I, L.P.

**Certificate of Service**

The foregoing Response of CF Special Situation Fund I, L.P. was sent to the following on January 17, 2008:

Original in hard copy form by Federal Express to:

Honorable Robert D. Drain  
United State Bankruptcy Judge  
United States Bankruptcy Court  
Southern District of New York  
One Bowling Green, Room 632  
New York, New York 10004

Copy in Paper Form by Federal Express to:

Skadden, Arps, Slate, Meagher & Flom LLP  
333 West Wacker Drive, Suite 2100  
Chicago, IL 60606

Attn: John Wm. Butler, Jr.  
John K. Lyons  
Joseph N. Wharton

Delphi Corporation  
5725 Delphi Drive  
Troy, Michigan 48098

Attn: General Counsel

/s/ Stuart A. Laven, Jr.

**Exhibit A**

See attached 7 pages for list of invoices comprising Assigned Claims

Park Ohio Products, Inc.  
Delphi Schedule of Open AR prior to 8/17/05 with Disputed Items Eliminated

6/21/2006

Type	Invoice	Chk/Ref	Inv Date	Due/Pmnt Date	Detail	Remaining Open Total by Invoice
I	154745		08/30/03	09/29/03	1,000.00	1,000.00
I	154746		08/30/03	09/29/03	1,000.00	1,000.00
I	155167		10/03/03	11/02/03	2,800.00	2,653.00
P	155167	417675		12/09/03	(147.00)	
I	155279		10/14/03	11/13/03	2,236.00	2,118.61
P	155279	417675		12/09/03	(117.39)	
I	155300		10/15/03	11/14/03	2,295.00	1,530.00
P	155300	517762		12/08/03	(765.00)	
I	155327		10/16/03	11/15/03	1,803.75	962.00
P	155327	517762		12/08/03	(841.75)	
I	155347		10/17/03	11/16/03	551.52	551.52
I	155393		10/21/03	11/20/03	777.60	214.65
P	155393	422732		01/13/04	(562.95)	
I	155456		10/24/03	11/23/03	3,500.00	3,500.00
I	155459		10/24/03	11/23/03	250.00	250.00
I	155488		10/28/03	11/27/03	4,810.00	3,246.75
P	155488	417675		12/09/03	(1,563.25)	
I	155559		11/01/03	12/01/03	250.00	204.65
P	155559	422732		01/13/04	(45.35)	
I	155683		11/11/03	12/11/03	637.50	637.50
I	156160		12/10/03	01/09/04	2,064.00	1,955.64
P	156160	427583		02/12/04	(108.36)	
I	156204		12/12/03	01/11/04	2,400.00	2,274.00
P	156204	427583		02/12/04	(126.00)	
I	156260		12/16/03	01/15/04	3,696.30	3,507.30
P	156260	427583		02/12/04	(189.00)	
I	156283		12/17/03	01/16/04	1,376.00	1,303.76
P	156283	427583		02/12/04	(72.24)	
I	156324		12/18/03	01/17/04	77.00	77.00
I	156400		12/23/03	01/22/04	1,407.84	1,407.84
I	156495		01/06/04	02/05/04	778.61	908.39
D	156495	1	03/03/04	04/02/04	908.39	
P	156495	432722		04/06/04	(778.61)	
I	156580		01/12/04	02/11/04	778.61	908.39
D	156580	1	03/03/04	04/02/04	908.39	
P	156580	432722		04/06/04	(778.61)	
I	156663		01/19/04	02/18/04	778.61	908.39
D	156663	1	03/03/04	04/02/04	908.39	
P	156663	432722		04/06/04	(778.61)	
I	156902		02/02/04	03/03/04	1,401.50	1,635.10
D	156902	1	03/03/04	04/02/04	1,635.10	
P	156902	442935		05/07/04	(1,401.50)	
I	156954		02/05/04	03/06/04	2,000.00	2,000.00
I	157025		02/09/04	03/10/04	667.38	441.74
D	157025	1	03/03/04	04/02/04	441.74	
P	157025	442935		05/07/04	(667.38)	
I	157026		02/09/04	03/10/04	622.89	726.71
D	157026	1	03/03/04	04/02/04	726.71	
P	157026	442935		05/07/04	(622.89)	

6/21/2006 11:47 AM



Park Ohio Products, Inc.  
Delphi Schedule of Open AR prior to 8/17/05 with Disputed Items Eliminated

6/21/2006

Type	Invoice	Chk/Ref	Inv Date	Due/Pmnt Date	Detail	Remaining Open Total by Invoice
I	157099		02/16/04	03/17/04	934.33	700.76
D	157099	1	03/03/04	04/02/04	700.76	
P	157099	442935		05/07/04	(934.33)	
I	157207		02/23/04	03/24/04	176.40	176.40
I	157670		03/26/04	04/25/04	4,095.00	195.00
P	157670	442935		05/07/04	(3,900.00)	
I	157671		03/26/04	04/25/04	4,095.00	195.00
P	157671	442935		05/07/04	(3,900.00)	
P	Open	442935		05/07/04	193.19	193.19
I	157990		04/19/04	05/19/04	1,835.82	1,223.88
P	157990	452657		07/06/04	(441.00)	
P	157990	9E+08		01/24/05	(170.94)	
I	158138		04/28/04	05/28/04	3,465.00	105.00
P	158138	456903		08/05/04	(3,360.00)	
I	158330		05/13/04	06/12/04	764.40	764.40
I	158401		05/18/04	06/17/04	128.52	128.52
I	158429		05/19/04	06/18/04	2,925.00	2,485.17
P	158429	456903		08/05/04	(439.83)	
I	158451		05/20/04	06/19/04	169.00	143.59
P	158451	456903		08/05/04	(25.41)	
I	159085		06/28/04	07/28/04	220.50	220.50
I	159961		09/10/04	10/10/04	264.40	264.40
I	160199		09/29/04	10/29/04	2,500.00	2,500.00
I	160200		09/29/04	10/29/04	2,500.00	2,500.00
I	160313		10/07/04	11/06/04	2,518.56	839.52
P	160313	480407		01/25/05	(1,679.04)	
I	160630		10/30/04	11/29/04	198.30	198.30
I	161383		01/04/05	02/03/05	1,861.65	(184.79)
P	161383	494307		04/07/05	(2,046.44)	
I	161391		01/05/05	02/04/05	5,508.00	816.00
P	161391	494307		04/07/05	(3,672.00)	
P	161391	673713		09/30/05	(1,020.00)	
I	161460		01/11/05	02/10/05	896.35	68.95
P	161460	494307		04/07/05	(827.40)	
I	161526		01/17/05	02/16/05	2,547.19	161.27
P	161526	494307		04/07/05	(2,385.92)	
I	161542		01/18/05	02/17/05	186.00	(186.00)
P	161542	494307		04/07/05	(372.00)	
I	161571		01/20/05	02/19/05	1,034.25	(1,034.25)
P	161571	494307		04/07/05	(2,068.50)	
I	161672		01/27/05	02/26/05	1,029.63	(905.62)
P	161672	498836		05/05/05	(1,935.25)	
I	161715		01/28/05	02/27/05	87.42	87.42
I	161736		01/31/05	03/02/05	3,723.30	(3,723.30)
P	161736	498836		05/05/05	(7,446.60)	
I	161754		02/01/05	03/03/05	1,528.73	(1,528.72)
P	161754	498836		05/05/05	(3,057.45)	
I	161846		02/08/05	03/10/05	551.60	68.95
P	161846	498836		05/05/05	(482.65)	

6/21/2006 11:47 AM

Park Ohio Products, Inc.  
Delphi Schedule of Open AR prior to 8/17/05 with Disputed Items Eliminated

6/21/2006

Type	Invoice	Chk/Ref	Inv Date	Due/Pmnt Date	Detail	Remaining Open Total by Invoice
I	161875		02/10/05	03/12/05	1,861.65	(3,723.30)
P	161875	498836		05/05/05	(5,584.95)	
I	161877		02/10/05	03/12/05	630.00	(350.00)
P	161877	494307		04/07/05	(980.00)	
I	162036		02/22/05	03/24/05	91.06	91.06
I	162042		02/23/05	03/25/05	967.63	(967.62)
P	162042	503441		06/07/05	(1,935.25)	
I	162110		02/28/05	03/30/05	3,775.65	(904.65)
P	162110	503441		06/07/05	(4,680.30)	
I	162552		03/31/05	04/30/05	2,020.64	3.51
P	162552	507883		07/08/05	(2,017.13)	
I	162576		03/31/05	04/30/05	875.00	(300.00)
P	162576	503441		06/07/05	(1,175.00)	
I	162577		03/31/05	04/30/05	875.00	(300.00)
P	162577	503441		06/07/05	(1,175.00)	
I	162648		04/06/05	05/06/05	1,320.00	1,320.00
I	162649		04/06/05	05/06/05	1,320.00	1,320.00
I	162672		04/08/05	05/08/05	116.64	3.51
P	162672	507883		07/08/05	(113.13)	
I	162916		04/25/05	05/25/05	12,146.40	(2,429.28)
C	162916	1		05/02/05	(2,429.28)	
P	162916	507883		07/08/05	(9,717.12)	
P	162916	516649		09/07/05	(2,429.28)	
I	163211		04/29/05	05/29/05	14,575.68	(86.76)
P	163211	507883		07/08/05	(14,662.44)	
I	163540		05/20/05	06/19/05	1,980.00	990.00
P	163540	511767		08/05/05	(990.00)	
I	163658		05/26/05	06/25/05	967.71	(30.24)
P	163658	516649		09/07/05	(997.95)	
C	Open	164302		06/30/05	(4,387.50)	(4,387.50)
I	163718		05/31/05	06/30/05	967.71	(30.24)
P	163718	516649		09/07/05	(997.95)	
I	163759		06/02/05	07/02/05	645.13	(20.16)
P	163759	516649		09/07/05	(665.29)	
I	163863		06/07/05	07/07/05	4,680.00	292.50
P	163863	511767		08/05/05	(4,387.50)	
P	Open	5078831		07/08/05	(2,606.31)	(2,606.31)
I	163959		06/14/05	07/14/05	800.86	447.01
P	163959	516649		09/07/05	(353.85)	
I	163973		06/15/05	07/15/05	551.60	551.60
I	163997		06/16/05	07/16/05	645.13	(20.16)
P	163997	516649		09/07/05	(665.29)	
I	164081		06/21/05	07/21/05	7,287.84	7,287.84
I	164091		06/21/05	07/21/05	877.50	877.50
I	164175		06/27/05	07/27/05	319.00	319.00
I	164231		06/29/05	07/29/05	1,543.06	1,543.06
I	164266		06/30/05	07/30/05	3,510.00	3,510.00
I	164271		06/30/05	07/30/05	957.00	957.00
I	164313		07/05/05	08/04/05	957.00	957.00

6/21/2006 11:47 AM

Park Ohio Products, Inc.  
Delphi Schedule of Open AR prior to 8/17/05 with Disputed Items Eliminated

6/21/2006

Type	Invoice	Chk/Ref	Inv Date	Due/Pmnt Date	Detail	Remaining Open Total by Invoice
I	164326		07/06/05	08/05/05	3,175.20	3,175.20
I	164327		07/06/05	08/05/05	1,059.84	1,059.84
I	164330		07/06/05	08/05/05	2,552.00	(957.00)
P	164330	676069		10/04/05	(3,509.00)	
I	164369		07/11/05	08/10/05	3,870.51	(2,902.87)
P	164369	676069		10/04/05	(6,773.38)	
I	164372		07/11/05	08/10/05	182.12	182.12
I	164379		07/11/05	08/10/05	3,059.70	2,622.60
P	164379	676069		10/04/05	(437.10)	
I	164411		07/13/05	08/12/05	2,902.88	2,902.88
I	164529		07/20/05	08/19/05	4,624.41	206.85
P	164529	676069		10/04/05	(4,417.56)	
I	165160		08/19/05	08/19/05	-	(0.20)
C	165160	1		08/19/05	(54.60)	
C	165160	2		08/19/05	(952.00)	
C	165160	3		08/22/05	(1,113.36)	
C	165160	4		08/22/05	(774.61)	
P	165160	471953		11/09/04	774.61	
P	165160	500878		05/27/05	1,113.16	
P	165160	4897121		03/07/05	952.00	
P	165160	4922411		04/05/05	54.60	
I	164584		07/22/05	08/21/05	2,990.24	2,990.24
I	164613		07/25/05	08/24/05	24,292.80	(10,634.17)
C	164613	1		08/24/05	(10,324.44)	
C	164613	2		09/15/05	(309.73)	
P	164613	676069		10/04/05	(24,292.80)	
I	164633		07/26/05	08/25/05	839.52	839.52
I	164634		07/26/05	08/25/05	4,950.00	4,950.00
I	164635		07/26/05	08/25/05	1,359.04	1,359.04
I	164636		07/26/05	08/25/05	2,152.68	238.68
P	164636	676069		10/04/05	(1,914.00)	
I	164637		07/26/05	08/25/05	344.75	344.75
I	164638		07/26/05	08/25/05	339.40	339.40
I	164640		07/26/05	08/25/05	970.20	970.20
I	164641		07/26/05	08/25/05	1,589.76	1,589.76
I	164660		07/27/05	08/26/05	884.00	884.00
I	164661		07/27/05	08/26/05	2,984.76	2,984.76
I	164662		07/27/05	08/26/05	1,914.00	1,914.00
I	164664		07/27/05	08/26/05	3,723.30	3,723.30
I	164665		07/27/05	08/26/05	1,376.70	317.70
P	164665	676069		10/04/05	(1,059.00)	
I	164666		07/27/05	08/26/05	344.75	344.75
I	164687		07/28/05	08/27/05	7,780.44	7,780.44
I	164688		07/28/05	08/27/05	4,454.34	4,454.34
I	164689		07/28/05	08/27/05	1,373.30	1,373.30
I	164690		07/28/05	08/27/05	4,993.11	4,993.11
I	164691		07/28/05	08/27/05	1,308.90	1,308.90
I	164692		07/28/05	08/27/05	1,237.05	1,237.05
I	164708		07/29/05	08/28/05	952.00	952.00

6/21/2006 11:47 AM

Park Ohio Products, Inc.  
Delphi Schedule of Open AR prior to 8/17/05 with Disputed Items Eliminated

6/21/2006

Type	Invoice	Chk/Ref	Inv Date	Due/Pmnt Date	Detail	Remaining Open Total by Invoice
I	164709		07/29/05	08/28/05	806.36	806.36
I	164710		07/29/05	08/28/05	1,290.54	1,290.54
I	164713		07/29/05	08/28/05	91.06	91.06
I	164716		07/29/05	08/28/05	3,880.80	3,880.80
I	164735		07/30/05	08/29/05	340.00	340.00
I	164736		07/30/05	08/29/05	839.52	839.52
I	164737		07/30/05	08/29/05	4,396.44	4,396.44
I	164738		07/30/05	08/29/05	2,453.77	2,453.77
I	164739		07/30/05	08/29/05	1,914.00	1,914.00
I	164741		07/30/05	08/29/05	19,434.24	19,434.24
I	164742		07/30/05	08/29/05	5,584.95	5,584.95
I	164743		07/30/05	08/29/05	2,550.00	2,550.00
I	164744		07/30/05	08/29/05	827.40	827.40
I	164745		07/30/05	08/29/05	565.66	565.66
I	164746		07/30/05	08/29/05	778.61	778.61
I	164747		07/30/05	08/29/05	6,262.20	6,262.20
I	164762		07/30/05	08/29/05	4,619.65	4,619.65
I	164763		07/30/05	08/29/05	797.50	797.50
I	164765		07/30/05	08/29/05	19,434.24	19,434.24
I	164781		08/02/05	09/01/05	645.08	645.08
I	164782		08/02/05	09/01/05	4,054.77	4,054.77
I	164789		08/03/05	09/02/05	2,208.78	2,208.78
I	164790		08/03/05	09/02/05	910.60	910.60
I	164791		08/03/05	09/02/05	19,434.24	19,434.24
I	164792		08/03/05	09/02/05	957.00	957.00
I	164799		08/04/05	09/03/05	1,632.00	1,632.00
I	164800		08/04/05	09/03/05	839.52	839.52
I	164801		08/04/05	09/03/05	1,693.35	1,693.35
I	164802		08/04/05	09/03/05	6,150.01	6,150.01
I	164804		08/04/05	09/03/05	3,723.30	3,723.30
I	164805		08/04/05	09/03/05	1,292.90	1,292.90
I	164806		08/04/05	09/03/05	137.90	137.90
I	164807		08/04/05	09/03/05	166.77	166.77
I	164809		08/04/05	09/03/05	2,381.40	2,381.40
I	164826		08/05/05	09/04/05	1,935.26	1,935.26
I	164827		08/05/05	09/04/05	8,200.62	6,743.66
P	164827	673452		09/29/05	(1,456.96)	
I	164828		08/05/05	09/04/05	3,722.49	3,722.49
I	164829		08/05/05	09/04/05	7,408.80	7,408.80
I	164861		08/08/05	09/07/05	5,473.98	5,473.98
I	164862		08/08/05	09/07/05	1,679.04	1,679.04
I	164863		08/08/05	09/07/05	4,967.28	4,967.28
I	164864		08/08/05	09/07/05	11,012.16	11,012.16
I	164865		08/08/05	09/07/05	19,434.24	19,434.24
I	164866		08/08/05	09/07/05	620.55	620.55
I	164867		08/08/05	09/07/05	1,432.08	1,432.08
I	164868		08/08/05	09/07/05	2,774.50	2,243.72
P	164868	514177		08/29/05	(530.78)	
I	164870		08/08/05	09/07/05	9,084.60	9,084.60

6/21/2006 11:47 AM

Park Ohio Products, Inc.  
Delphi Schedule of Open AR prior to 8/17/05 with Disputed Items Eliminated

6/21/2006

Type	Invoice	Chk/Ref	Inv Date	Due/Pmnt Date	Detail	Remaining Open Total by Invoice
I	165568		09/07/05	09/07/05	4,950.00	4,950.00
I	164931		08/09/05	09/08/05	1,836.00	1,836.00
I	164932		08/09/05	09/08/05	6,188.88	6,188.88
I	164933		08/09/05	09/08/05	10,664.52	10,664.52
I	164934		08/09/05	09/08/05	19,434.24	19,434.24
I	164935		08/09/05	09/08/05	3,132.45	3,132.45
I	164936		08/09/05	09/08/05	1,548.02	1,548.02
I	164937		08/09/05	09/08/05	791.93	791.93
I	164938		08/09/05	09/08/05	1,236.48	1,236.48
I	164954		08/10/05	09/09/05	4,595.89	4,595.89
I	164955		08/10/05	09/09/05	4,950.00	4,950.00
I	164956		08/10/05	09/09/05	2,129.75	2,129.75
I	164957		08/10/05	09/09/05	14,358.74	14,358.74
I	164958		08/10/05	09/09/05	19,434.24	19,434.24
I	164959		08/10/05	09/09/05	6,619.20	6,619.20
I	164960		08/10/05	09/09/05	689.50	689.50
I	164961		08/10/05	09/09/05	2,963.38	2,963.38
I	164962		08/10/05	09/09/05	1,748.93	1,748.93
I	164963		08/10/05	09/09/05	622.89	622.89
I	164964		08/10/05	09/09/05	2,557.80	2,557.80
I	164979		08/11/05	09/10/05	2,429.52	2,429.52
I	164980		08/11/05	09/10/05	10,908.39	6,444.36
P	164980	514177		08/29/05	(4,464.03)	
P	164980	676069		10/04/05	-	
I	164982		08/11/05	09/10/05	1,821.20	1,821.20
I	164983		08/11/05	09/10/05	957.00	957.00
I	164984		08/11/05	09/10/05	2,457.18	667.08
P	164984	514177		08/29/05	(1,790.10)	
P	164984	676069		10/04/05	-	
I	164985		08/11/05	09/10/05	364.24	364.24
I	164987		08/11/05	09/10/05	1,411.20	1,411.20
I	164988		08/11/05	09/10/05	1,589.76	1,589.76
I	165008		08/12/05	09/11/05	8,132.56	8,132.56
I	165010		08/12/05	09/11/05	833.85	833.85
I	165646		09/12/05	09/12/05	3,718.82	(2,751.66)
P	165646	672908		09/27/05	(3,599.48)	
P	165646	673452		09/29/05	(2,871.00)	
P	Open	517428		09/13/05	352.80	352.80
I	165030		08/15/05	09/14/05	11,128.50	11,128.50
I	165035		08/15/05	09/14/05	24,292.80	24,292.80
I	165040		08/15/05	09/14/05	1,713.75	1,713.75
I	165044		08/15/05	09/14/05	706.56	706.56
I	165065		08/16/05	09/15/05	5,890.08	5,890.08
I	165068		08/16/05	09/15/05	6,917.10	1,914.00
P	165068	514177		08/29/05	(5,003.10)	
P	165068	676069		10/04/05	-	
I	165069		08/16/05	09/15/05	18,219.60	18,219.60
I	165074		08/16/05	09/15/05	7,327.88	2,463.62
P	165074	514177		08/29/05	(3,868.64)	

6/21/2006 11:47 AM

Park Ohio Products, Inc.  
Delphi Schedule of Open AR prior to 8/17/05 with Disputed Items Eliminated

6/21/2006

Type	Invoice	Chk/Ref	Inv Date	Due/Pmnt Date	Detail	Remaining Open Total by Invoice
P	165074	516649		09/07/05	(995.62)	
P	165074	676069		10/04/05	-	
I	165101		08/17/05	09/16/05	8,067.46	8,067.46
I	165103		08/17/05	09/16/05	17,004.96	17,004.96
I	165105		08/17/05	09/16/05	2,987.70	(2,022.81)
P	165105	514314		08/29/05	(2,987.70)	
P	165105	516649		09/07/05	(2,022.81)	
P	165105	676069		10/04/05	-	
I	164731		07/29/05	09/27/05	398.75	398.75
I	164823		08/04/05	10/03/05	1,451.44	1,451.44
I	164824		08/04/05	10/03/05	638.00	638.00
I	164838		08/05/05	10/04/05	2,088.33	2,088.33
I	164839		08/05/05	10/04/05	315.00	(350.00)
P	164839	676069		10/04/05	(665.00)	
I	164879		08/08/05	10/07/05	1,914.00	1,914.00
I	164947		08/09/05	10/08/05	957.00	957.00
I	165054		08/15/05	10/14/05	1,914.00	1,914.00
I	165056		08/15/05	10/14/05	44.10	(1,760.90)
P	165056	676069		10/04/05	(1,805.00)	
Valid Open Invoices for Factor					516,441.65	516,441.65

6/21/2006 11:47 AM